



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 51 and 602

[TD 9684]

RIN 1545-BJ39

Branded Prescription Drug Fee; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations, temporary regulations, and removal of temporary regulations; correction

SUMMARY: This document contains corrections to final regulations, temporary regulations, and removal of temporary regulations (TD 9684) that were published in the **Federal Register** on Monday, July 28, 2014 (79 FR 43631). The final regulations provide guidance on the annual fee imposed on covered entities engaged in the business of manufacturing branded prescription drugs.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and applicable beginning July 28, 2014.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh, at (202) 317-6855 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations, temporary regulations, and removal of temporary regulations (TD 9684) that are the subject of this correction is under section 9008 of the Patient Protection and Affordable Care Act.

Need for Correction

As published, the final regulations, temporary regulations, and removal of temporary regulations (TD 9684) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations, temporary regulations, and removal of temporary regulations (TD 9684), that are the subject of FR Doc. 2014-17697, are corrected as follows:

1. On page 43634, second column, in the preamble, in the footnotes, the last line of the column, the language “Hightower v. Commissioner, T.C. Memo 1982-559.” is corrected to read “Hightower v. Commissioner, T.C. Memo. 1982-559.”.

2. On page 43634, third column, in the preamble, the sixth line of the third full paragraph, the language “10, CC;PSI:B7, Room 5314, 1111” is corrected to read “10, CC:PSI:B7, Room 5314, 1111”.

3. On page 43637, second column, in the preamble, the third line of the first full paragraph, the language “the IFF and CRF be excluded from VA” is corrected to read “the Industrial Funding Fee (IFF) and the Cost Recovery Fee (CRF) be excluded from VA” .

4. On page 43637, second column, in the preamble, under the paragraph heading “Department of Defense”, the third and fourth lines of the second full

paragraph, the language “the Industrial Funding Fee (IFF) and the Cost Recovery Fee (CRF) be excluded” is corrected to read “IFF and the CRF be excluded” .

5. On page 43638, third column, in the preamble, under the paragraph heading “Availability of IRS Documents”, the first and second lines, the language “The IRS notices, the revenue procedure, and the temporary” is corrected to read “The IRS notices and the temporary”.

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